

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

400M0672

HOUSE BILL NO. 1237

Introduced by: The Committee on Appropriations at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly and
2 disabled persons and to revise the income eligibility requirements for property tax and sales
3 tax refunds.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. There is hereby appropriated from the state general fund the sum of one million
6 dollars (\$1,000,000), or so much thereof as may be necessary, to the Department of Revenue
7 and Regulation to provide refunds for real property tax and sales tax to elderly and disabled
8 persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed ten thousand dollars
9 in fiscal year 2007 may be used for the administrative costs of this Act.

10 Section 2. The secretary of revenue and regulation shall approve vouchers and the state
11 auditor shall draw warrants to pay expenditures authorized by this Act.

12 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by
13 June 30, 2007, shall revert in accordance with § 4-8-21.

14 Section 4. That § 10-18A-5 be amended to read as follows:

15 10-18A-5. The amount of refund of real property taxes due or paid for a single-member
16 household made pursuant to this chapter shall be according to the following schedule:



| | | | |
|----|-------------------------------------|-----------------------------------|--------------------|
| 1 | | | The refund of real |
| 2 | If household income is | | property taxes due |
| 3 | more than: | but less than | or paid shall be |
| 4 | \$ 0 | \$3,500 <u>\$3,750</u> | 35% |
| 5 | 3,501 <u>3,751</u> | 3,760 <u>4,010</u> | 34% |
| 6 | 3,761 <u>4,011</u> | 4,020 <u>4,270</u> | 33% |
| 7 | 4,021 <u>4,271</u> | 4,280 <u>4,530</u> | 32% |
| 8 | 4,281 <u>4,531</u> | 4,540 <u>4,790</u> | 31% |
| 9 | 4,541 <u>4,791</u> | 4,800 <u>5,050</u> | 30% |
| 10 | 4,801 <u>5,051</u> | 5,060 <u>5,310</u> | 29% |
| 11 | 5,061 <u>5,311</u> | 5,320 <u>5,570</u> | 28% |
| 12 | 5,321 <u>5,571</u> | 5,580 <u>5,830</u> | 27% |
| 13 | 5,581 <u>5,831</u> | 5,840 <u>6,090</u> | 26% |
| 14 | 5,841 <u>6,091</u> | 6,100 <u>6,350</u> | 25% |
| 15 | 6,101 <u>6,351</u> | 6,360 <u>6,610</u> | 24% |
| 16 | 6,361 <u>6,611</u> | 6,620 <u>6,870</u> | 23% |
| 17 | 6,621 <u>6,871</u> | 6,880 <u>7,130</u> | 22% |
| 18 | 6,881 <u>7,131</u> | 7,140 <u>7,390</u> | 21% |
| 19 | 7,141 <u>7,391</u> | 7,400 <u>7,650</u> | 20% |
| 20 | 7,401 <u>7,651</u> | 7,660 <u>7,910</u> | 19% |
| 21 | 7,661 <u>7,911</u> | 7,920 <u>8,170</u> | 18% |
| 22 | 7,921 <u>8,171</u> | 8,180 <u>8,430</u> | 17% |
| 23 | 8,181 <u>8,431</u> | 8,440 <u>8,690</u> | 16% |
| 24 | 8,441 <u>8,691</u> | 8,700 <u>8,950</u> | 15% |
| 25 | 8,701 <u>8,951</u> | 8,960 <u>9,210</u> | 14% |
| 26 | 8,961 <u>9,211</u> | 9,220 <u>9,470</u> | 13% |
| 27 | 9,221 <u>9,471</u> | 9,480 <u>9,730</u> | 12% |
| 28 | 9,481 <u>9,731</u> | 9,750 <u>10,000</u> | 11% |
| 29 | over 9,750 <u>10,000</u> | | No refund |

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Section 5. That § 10-18A-6 be amended to read as follows:

10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member household made pursuant to this chapter shall be according to the following schedule:

| If household income is | | The refund of real |
|--------------------------------------|-----------------------------------|--------------------|
| | | property taxes due |
| more than: | but not more than | or paid shall be |
| \$ 0 | \$6,250 <u>\$6,500</u> | 55% |
| 6,251 <u>6,501</u> | 6,611 <u>6,861</u> | 53% |
| 6,612 <u>6,862</u> | 6,972 <u>7,222</u> | 51% |
| 6,973 <u>7,223</u> | 7,333 <u>7,583</u> | 49% |
| 7,334 <u>7,584</u> | 7,694 <u>7,944</u> | 47% |
| 7,695 <u>7,945</u> | 8,055 <u>8,305</u> | 45% |
| 8,056 <u>8,306</u> | 8,416 <u>8,666</u> | 43% |
| 8,417 <u>8,667</u> | 8,777 <u>9,027</u> | 41% |
| 8,778 <u>9,028</u> | 9,138 <u>9,388</u> | 39% |
| 9,139 <u>9,389</u> | 9,499 <u>9,749</u> | 37% |
| 9,500 <u>9,750</u> | 9,860 <u>10,110</u> | 35% |
| 9,861 <u>10,111</u> | 10,221 <u>10,471</u> | 33% |
| 10,222 <u>10,472</u> | 10,582 <u>10,832</u> | 31% |
| 10,583 <u>10,833</u> | 10,943 <u>11,193</u> | 29% |
| 10,944 <u>11,194</u> | 11,304 <u>11,554</u> | 27% |
| 11,305 <u>11,555</u> | 11,665 <u>11,915</u> | 25% |
| 11,666 <u>11,916</u> | 12,026 <u>12,276</u> | 23% |
| 12,027 <u>12,277</u> | 12,387 <u>12,637</u> | 21% |
| 12,388 <u>12,638</u> | 12,750 <u>13,000</u> | 19% |
| over 12,750 <u>13,000</u> | | No refund |

Section 6. That § 10-45A-5 be amended to read as follows:

10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a household consisting solely of one individual shall be determined as follows:

- (1) If the claimant's income is three thousand ~~five hundred~~ seven hundred fifty dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is three thousand ~~five hundred one~~ seven hundred fifty-one dollars and not more than ~~nine thousand seven hundred fifty~~ ten thousand dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between ~~nine thousand seven hundred fifty~~ ten thousand dollars and the income of the claimant;
- (3) If the claimant's income is more than ~~nine thousand seven hundred fifty~~ ten thousand dollars, no refund.

Section 7. That § 10-45A-6 be amended to read as follows:

10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a household consisting of more than one individual shall be determined as follows:

- (1) If household income is six thousand ~~two hundred fifty~~ five hundred dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is six thousand ~~two hundred fifty-one~~ five hundred dollars and not more than ~~twelve thousand seven hundred fifty~~ thirteen thousand dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between ~~twelve thousand seven hundred fifty~~ thirteen thousand dollars and total household income;
- (3) If household income is more than ~~twelve thousand seven hundred fifty~~ thirteen thousand dollars, no refund.